

House File 681 - Introduced

HOUSE FILE 681

BY COMMITTEE ON WAYS AND MEANS

(SUCCESSOR TO HSB 225)

A BILL FOR

1 An Act exempting from the sales and use tax the sales price of
2 tangible personal property or specified digital products
3 sold and services furnished to a county or district fair.
4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

1 Section 1. Section 423.3, subsection 23, Code 2023, is
2 amended to read as follows:

3 23. The sales price of tangible personal property or
4 specified digital products sold, or of services furnished, if
5 such tangible personal property, specified digital products, or
6 services are sold to or by a fair organized under [chapter 174](#).

7 EXPLANATION

8 The inclusion of this explanation does not constitute agreement with
9 the explanation's substance by the members of the general assembly.

10 This bill exempts from the state sales and use tax the
11 sales price of tangible personal property or specified digital
12 products sold and services furnished to a county or district
13 fair. Currently, the sales price of tangible personal property
14 or specified digital products sold or services furnished by a
15 county or district fair is exempt from the sales and use tax.

16 By operation of Code section 423.6, an item exempt from the
17 imposition of the sales tax is also exempt from the use tax
18 imposed in Code section 423.5.